

II. NARRATIVE SUPPLEMENT

a. Special Factors

There are no special factors peculiar to this installation or which create special problems relative to machines, personnel, etc.

b. Management Controls

The authorization required to undertake any new job or discontinue any existing one is based upon a study and recommendation in each case and approval by the Chief, Finance Division and the Comptroller. Beginning 1 July 1953 a daily record of man-hours expended and postings made is maintained and summarized weekly and is used to estimate future man-hour requirements. There were no machines discontinued or declared excess from 1 January 1953 through 30 June 1953.

c. Agency Evaluation

Approximately two years ago the general and subsidiary ledgers were maintained in hand-posted ledgers. The volume of transactions and the multiple use of the data recorded made it impractical and uneconomical to continue the hand-posted ledgers; hence electrical bookkeeping machines were installed.